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**MMARS Policy: Payroll**

**Issue Date: July 1, 2004**

**Date Last Revised: November 1, 2006**

## **Paying the Employee: Disbursement of Payments**

### **Executive Summary**

#### **Disbursement of Payments**

Disbursement of payments is the responsibility of the Office of the State Treasurer. The disbursement of payments occurs once the Office of the Comptroller has certified that "Department signatory authority" approved payroll expenditures are sufficiently funded from authorized appropriations and accounts in the state accounting system.

### **Considerations**

This policy applies to all Commonwealth Branches and Departments.

### **Policy**

Chapter 7A, Section 3 of the Massachusetts General Laws outlines, in general terms, the duties and responsibilities of the Comptroller. By statute the Comptroller must:

- "Examine all accounts and demands against the Commonwealth"; and
- Prepare a "certificate" specifying the amount due and allowed on each account, the name of the person to whom such amount is payable and the account to which it is chargeable.

The "certificate" is then sent to the Governor, who, with the "advice and consent" of the Governor's Council, issues a warrant to the State Treasurer for the amount to be disbursed.

Payroll payments are distributed on a biweekly basis to employees. They are sent to bank accounts via Electronic Funds Transfer (EFT) or to the employees via a paper check.

Per Massachusetts General Law, employees are to be paid within six days of the termination of the pay period during which the wages were earned, unless otherwise agreed to in writing by the employee pursuant to M.G.L. c.149, s. 148. Every employee receives a payment remittance, which is available in paper by ViewDirect or electronically through PayInfo.

### **PayInfo**

PayInfo is an application designed to provide Commonwealth employees with an electronic Payroll remittance over the web, 7 by 24, one day prior to payday! Four pay periods of data are maintained on this employee web site, secured by secure socket layers (SSL), encryption and employee controlled passwords. This initiative is not only intended to provide employees with payroll remittance information at their convenience, but will ultimately eliminate the need to print remittance advices, halt the departmental commute to Boston to pick up remittance advices and further sort and distribute them to employees with a significant savings to the Commonwealth.

It is important to note that the Commonwealth has worked diligently with employees and their Unions to ensure that privacy of the payroll information, as well as good security measures, are in place. The project supports federal and state initiatives to eliminate paperwork whenever possible.

If Departments want to implement PayInfo, please contact CTR's helpline for more information at 617-973-2468.

### **DynaCash**

Every Department should have a DynaCash account for payroll emergencies or advances. If for reasons other than departmental funding deficits an employee does not receive their biweekly payment, the Department should issue that employee a check out of their DynaCash account for the approximate net pay amount. This amount can be deducted from the next biweekly payroll for that employee. The DynaCash account may only be used in this instance. This option is not available in unfunded situations.

### **Internal Controls**

#### **Information Sources**

- Related Procedure – None
- Legal Authority
  - Massachusetts General Laws, Chapter 7A, Sections 3, 7 and 8
  - Massachusetts General Laws, Chapter 149, Section 148
  - Massachusetts General Laws, Chapter 10
- Attachments - None
- Links - None
- [Contacts – CTR Help Desk](#)

- **November 1, 2006** – Removed language referencing Knowledge Center and updated relevant links to [Mass.gov/osc](https://www.mass.gov/osc) portal site.